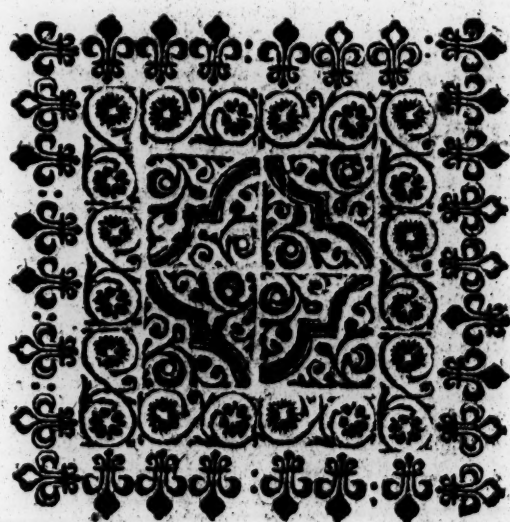


A C T S
AND
S T A T U T E S

Set downe by the
C O M M I T T E E
O F
E S T A T E S
O F
S C O T L A N D;

*For regulating the matter of E X C I S E, and speedy
bringing in of the moneyes to be raised
thereupon:*

*Conforme to the power given to them by the
C O N V E N T I O N of E S T A T E S.*



*These were ratified by Act of parliament
29 July 1644, and are recited in
the Act 20*

E D I N B U R G H :
*Printed by Evan Tyler, Printer to the Kings
most Excellent Majestie. 1644.*





At Edinburgh the 15. of February 1644.



Orsameikle as the Estates of this Kingdome finding it necessary that some means should be provided for settling a stocke of credit or securitie, whereupon moneyes may be raised for supplying the necessities of the Armies sent from this Kingdome into England and Ireland, did by their Act of the last of Januarie unanimously agree and ordaine that the same should be by way of Excise, and recommended to the

Committee of Estates to take the best way how the same might be most speedily and with least expence managed and uplifted; And the Committee of Estates having taken the same to their consideration, they have thought fit, and accordingly concluded and agreed upon the Acts following, as most conducing to the better regulating and uplifting of the moneyes to be raised on this Excise; And ordains the same to be printed, and published at the Market Crosses and Parish Kirks of the Kingdome, wherethrough none pretend ignorance of the same.

Of which Acts the tenor followes.

THe Committee of Estates think fit, that for the better ordering *Commis-* of this Excise there should be a Commission settled to have the *on of Ex-* charge thereof, And for that purpose nominate and appoint *John* *cise.* Earle of Lauderdale, *John* Lord Balmerino, and *Robert* Lord Burghlie, Sir *Patrick Hammiltoun*, Sir *Michael Balfoure* of Denmylne, Master *James Reid* of Pitlethie, Sir *John Smith* Provost of Edinburgh, *John Semple* Provost of Dumbartan, and *James Stuart* Merchant in Edinburgh, or any three of them, and the Lord Chancellour to be supernumerarie, to be Commissioners of Excise; With power to them to governe the whole office of Excise, To make Acts and Constitutions for the better regulating thereof, and the more speedy uplifting of moneyes to be raised thereupon, and to see the same put in execution: With power also to them, To nominate, appoint, censure, or displace, as they shall finde occasion, all subordinate Officers, as Collectors, Surveyers, Keepers of the Registers of Entries and Accounts, and all other subservient Officers: and at their entries to take

their oathes and surety for the faithfull discharge of their offices, and to allow them such yearly and proportionable allowances for their paines, as they with approbation of the Committee of Estates shall think fitting.

As also with power to them, To call to an account, als oft as they shall think fitting, the Thesaurer of Excise, Collectors, Surveyers, and others Introumitters; And to keep in record all the moneyes and entries that shall come into the Office, to be represented by them to the Estates or their Committees, as the same shall be called for; And generally with power to them to doe every thing that may tend for the right regulating of this Excise, and to give their oathes *de fidei administratione*. This Commission to endure ay and while it be recalled by the Estates or their Committees, to whom the Commissioners are to be answerable for their proceedings.

Thesaurer.

Likeas the Committee of Estates nominates and appoints

to be Thesaurer of

this Excise, With power to him and his servant or under-Receiver, for whom he shall be answerable, to receive the whole moneyes of Excise from all the Collectors thereof, and to disburse the same as he shall receive warrant from the Estates or their Committees, without whose warrant he is to disburse nothing, except the ordinary allowances, and other incident necessities belonging to the office, as hee shall be warranted by the Commissioners of Excise: And the Thesaurer is hereby appointed to make and deliver a faithfull and true account of all receipts and disbursements to the Commissioners or *Quorum* thereof monethly, or oftner, as he shall be required by the Estates or their Committees, and shall give his oath and finde caution for the faithfull account and discharge of his Office.

*Registers
and Clerks*

It is also ordained, That there be a Register belonging to the Office, who shall keepe a booke wherein are to be insert all the receipts of moneyes raised upon this Excise (being allowed by the Commissioners) according as the same shall be given up by the severall Collectors in Burghs and other places in the Countrey: Wherein also are to be insert the names and surnames of the Collectors thereof, and of the severall places and Parishes whereout of these summes were collected, with the date of the deliverie thereof to the Thesaurer. As also all extracts that the surveyors shall take out of any note or booke belonging to the Custome-houses, and entries to be made by the Surveyors of Excisable goods, remaining in Cellars, Store-houses, or any other places or houses of any persons that sels, buyes, or spends any of these Commodities.

And this is to be without prejudice of the Office of Clerke to the Excise and his deputes, who are to minute and frame all acts and warrants that comes before the Commissioners, or issueth from them, and keep a Register thereof, write Missives, and doe every other thing incumbent to the Office of a Clerk.

Collectors.

The Collectors are to receive and levy money of all Excisable goods,

goods ; within the bounds appointed to them. And to receive from the Surveyers of these bounds , the Inventar of Excisable Commodities, conforme to the Survey ; or they themselves may enquire and take up the Excise as they shall think best for the Service. The Collectors of the Shires of Edinburgh , Lithgow , Haddinton , Berwick , Roxburgh , Peebles , Lanerick , Stirlin , Perth , Fyffe , Forfar , Clackmannan , and Kinross , shall the second Tuesday of March next , come to the office of Excise , and bring in the Excise money payed the moneth before ; they shall enter the same in the book of office , and then by warrant deliver them to the Thesaurer. Upon the second Tuesday of April , the Collectors of the Shires of Renfrew , Dumbartan , Argyle , Tarbet , Bute , Air , Dumfreis , Stuartie of Kircudbright , Wigton , Kincardin , Aberdene , and Bamff , shall do the like since the tenth of February. And upon the second Tuesday of May , the Collectors of the Shires of Murray , Innerness , Nairne , Sutherland , Cromartie , Caithness , Orkney , and Zetland , shall do the like since the tenth of February last. And the Collectors are to do every other thing as they shall be warranted by the Commissioners.

The Surveyers are hereby authorized and warranted ; To enter the Custome-houses, seach, view, examine, take Copies of any Custome and Impost book belonging thereto ; As also to enter the Sellers, Store-houses, Brew-houses , or any other houses or places belonging to any persons , that sels , buyes , or spends , any of the saids Commodities lyable to Excise : And to take Inventar thereof , for the Collectors use in leavying the Excise money. They are also to perform this Service, as they shall be commanded by the Commissioners.

Surveyers.

The Subservient officers , are hereby authorized with power , To make seach for un-excised goods , and of all those who shall refuse to make true entrie of their Excisable Commodities : And to summon offenders before the Commissioners : And to do any other thing competent to such offices , as they shall be warranted by the Commissioners.

Subservient officers.

And that their Officers may the more readily performe their severall charges , and the Excise money timously lifted ; It is statute and ordained , That all Importers, or Brewers of Beer to Burgh or Land, for sale , or private use within this Kingdome , shall weekly deliver to the Collector of Excise or Surveyer , a true and perfect List of the Beer weekly brewed , or imported by them as said is. And that they pay the Excise to the Collector weekly , and the Brewer for private use monethly : And both are to give up an accompt, and make payment as aforesaid , under the pain of forfeit of the double of the Beer concealed ; beside That the Brewer or Importer for sale, shall be discharged his Trade for a year thereafter ; And this failzie to be proven by any lawfull manner of probation.

Ale and Beer.

And it is declared , That the Excise of Ale and Wine shall be uplifted , according to the severall Rates in the Table of Excise , allowing to every Boll of browne Malt , containing foure Furlots of prikmet , within the Kingdome, fiftene gallons of Ale ; and to every

Tunne of Wine fixtie ~~gallons~~ gallons. And it is ordained, That the buyer of Ale, Beer, or any other Merchandise excisable and retailed, shall notwithstanding of the trust of the stock, be obliged to pay the Excise in ready money.

It is ordained that all Malt-men in Burgh or Land, shall keep a book, wherein shall be insert all the Bols of Malt made by them, and the names of all the buyers thereof, with the quantity sold to every person, and what quantity they brew themselves, and which book or double thereof, the said Malt-man shall deliver under his hand to the office of Excise Collectors or Surveyers, when he shall be required; and failing herein, he shall confiscate all his Malt concealed and not given up as said is.

Likewise it is ordained, That all Millers shall declare and give up to the Collectors and Surveyers as they shall be required, of all the Malt, ground at their severall and respective Milnes every week, under all highest pain, and as they will be answerable to the Commissioners of Excise.

Whereas a great quantity of Malt is usually transported to the farre High-Lands; It is ordained, That the buyers and transporters shall pay the Excise to the sellers thereof, notwithstanding they buy the same upon trust, and take a ticket of payment of the Excise, which being produced to the Collector or Surveyer where they live, shall be freed of the Excise, otherwise shall pay the Excise, and forfeit the whole Malt concealed.

Wine.

It is also ordained, That the Custome and Impost books, be made patent to the Surveyers, or other Officers of Excise, who are ordained to take a note of the same, and of the Wines entred therein; Besides, That the Merchant-Venturers or Owners, shall be obliged to declare to whom he hath sold the same, Vintner or other person whatsoever; and what they sell for private use, that the first Seller or Importer shall be lyable for the Excise thereof, which is to be payed in by the buyer for private use to them before the delivery thereof; notwithstanding the Wine it self is taken upon trust. And for such Wines as the Merchant-Venturer hath before this time sold and delivered for private use; It is ordained, That the buyer or receiver shall be obliged to give up an accompt thereof to the Collector or Surveyer of the Excise, and pay the Excise thereof; As also that the Vintner give up a weekly accompt to the Collector or Surveyer what they sell, and pay Excise accordingly: Wherein if either the buyer of Wine for private use, or the Vintner shall failzie, they are to forfeit the double availe of the Wine, concealed and not payed for; Besides, That the Vintner shall be discharged sale of Wine for a year. And this failzie to be proven as of before.

*Aquavita
and strong
Waters.*

That all makers and sellers of Strong-waters and Aquavita, give up a true Inventar under their hands to the office of Excise, or to the Collectors and Surveyers of the bounds where they dwell, as they shall be required, of all the Strongwaters & Aquavita made by them before it be sold; & after it is sold, give up a List of the first buyers thereof,

of, with the quantity sold to every person; to the effect the Excise may be tried and payed to the publick. And it is declared, That the maker or seller of the saids Strong-waters, shall pay the Excise after they be sold, and take the Excise from the first buyer. And if the maker or seller failzie to give the said Inventar or List, or if the same shall be improven according to the Laws of the Countrey, the said maker or seller shal forfeit the value of the Strong-waters so concealed and improven. Likeas the first buyers of Strong-waters for sale, shall give an accompt of all the Strong-waters and Aquavita lying in their hands as yet unfold, and of what they have sold, after the tenth of February instant, to the Collectors or Surveyers within their bounds: To the intent what is sold after the said day, may pay Excise; and failing herein, to forfeit the value of the waters not compted and Excised. And the maker or seller paying the Excise, shall give a ticket to every other seller of the said Strong-waters, testifying that the Excise is payed, and whoso shall not instruct the payment of Excise by the ticket foresaid, shall be lyable in payment of the Excise, and forfeit the value of the waters not excised.

And whereas it is the custome of all Merchant Ware excised, That *Merchant Wares.* at the receiving of their Goods, they make Entrie to the Office of Excise, and pay the Excise before they retail the same: Or otherwayes that the Surveyers enter their Shops, Ware-houses, or such other places where their Goods may be apprehended, and take oaths for help and qualification, and confiscate the double of what is concealed for the first fault; Yet notwithstanding, for the ease and better accommodating the Merchants Traders with Excised Goods in this Kingdome; It is ordained, that the Retailers and Sellers of Goods chargeable with Excise, shall monethly give in to the Commissioners of Excise, or any having their warrant, a Book subscribed by their hands, containing a note and an accompt of all the severall Goods and Commodities Excisable and sold by them within that moneth, with the dayes of the moneth, and persons names to whom they were sold, and pay the Excise accordingly. And the failzie or omission herein, to be the triple of the price of the Commodities omitted or concealed, and to be proven as aforesaid.

And it is ordained, that all Excisable Commodities that are bought by a Shop-keeper or Retailer from another, the first Retailer or Shop-keeper is lyable in payment of the Excise. Also whatsoever Commodities are bought by others then Shop-keepers, for private use from the Importer, the Importer or first Seller is lyable for Excise. And whatsoever Commodities are bought from any Importer, by any other Burger in any other Burghs, or by any Merchant that keeps Booth, the first Buyer from the Importer payes the Excise in the place where he lives. And therefore it is hereby declared, that the first Importer is onely lyable to pay the Excise of those Goods he sells to any that have no residence within Burgh, or Chapmen that have no constant residence, but travells with his Pack thorow the Countrey. And therefore upon the Importers certificat of the first payment of Excise, these parties are free. It

Fleſhes.

It is alſo ordained, That the Deacons of Fleſhers within Burgh, or any Fleſher elſwhere, ſhall give up the names of all the Maſters of their Calling, and the names of all thoſe that preſenteth Fleſhes to be ſold in Markets: And that every Maſter ſhall give up the names of all their Servants and Slayers; And that the Fleſhers and Slayers of Oxen, Bulls, or any ſlaughtered Goods, mentioned in the table of Excife in Edinburgh, Leith, Cannongate, or Liberties thereof; Potterraw, Weſtport, or Pleaſance, ſhall compeir on Monday of every week before the Commiſſioners of Excife, beginning the fourth Munday of February, the 26. day of the Moneth: Bringing with them a Liſt of all the ſlaughtered and ſold Goods from the tenth of February, to the intent they may pay the Excife thereof; And failing of compearance or paying the Excife, they ſhall forfeit the price of each Beaſt concealed, *toties quoties*; And failing thereof, ſhall be imprifoned, till they make payment of all by-gone Excifes and forfeitures unpayed: as alſo finde caution for their appearance and paying of Excifes and forfeits they ſhall incur in time coming, and be diſcharged of that Calling, during the pleaſure of the Commiſſioners of Excife.

It is alſo ordained, that every Porter, or any other that ſhal be appointed within Burgh, ſhall keep a Book, to be given in under their ſubſcription and declaration to the Commiſſioners, wherein ſhall be infer the number and ſeverall kindes of all Excifeable Beaſts, both ſlaughtered and unſlaughtered, that entereth within the Ports thereof, with the names of the perſons to whoſe behoof thoſe Beaſts are brought in. And the ſaid Porter, or other appointed, ſhall receive the Excife of the ſlaughtered Goods from the in-bringer thereof, not ſhewing a ticket from the Surveyer, that it is already payed; otherwayes he ſhall take the Excife, and give a ticket to warrant him at all other Surveyers hands, and deliver the ſame to the Collector. And whoſoever buyeth Skinnes or Hides of ſlaughtered Goods within Burgh, ſhall keep a Book to be given in under his ſubſcription and declaration, wherein ſhall be infer the names of the Fleſhers, and ſellers of the Skinnes and Hides within the ſaids Burghs, that the more exact triall may be had of all the ſlaughtered Goods therein, leſt the Publicke be defrauded of the benefit of the ſame. And if the ſaids Buyers of Skinne and Hide neglect to bring in this Book monethly, and oftner as they ſhall be required, they ſhall forfeit all the Skinnes they have coſt and not given up; and this concealment to be proven, *ut ſupra*: and the like or any other courſe ſhall be taken by the Commiſſioners for the reſt of the Kingdom in Burgh or Land. The Excife of Fleſhes is to be payed by the Slayer or Fleſher for ſale; And ſiclike by any that have of their own, whether payed by their Tenants, or of their own plenifhing.

Tobacco.

Touching Tobacco, It is ordained, that all the Cuſtome and Impoſt Books be patent to the Office of Excife, or to the Collectors and Surveyors, to the intent an entrie may be known for the Excife; And that all Skippers, Mariners, and Owners of Tobacco, are obliged before they put out any Goods out of their Ships and Veſſels, to make

a true

a true entrie thereof under their subscription, and upon declaration, under the pain of confiscation of what is concealed. And that they give up an Inventar of all the Tobacco Imported in their Ships or Vessels, with the names of the Owners thereof, and that no taksman shall take entrie of other Goods, till the whole Tobacco be entred: to the effect it being sold, the Excise may be payed to the Publick, for which the owners shall be lyable; and shall keep a book, which under their hand-writing, and upon declaration, they shall produce to the Commissioners, Collectors, or Surveyers as they shall be required; in which book shall be insert the names and fir-names of all the buyers, with the quantitie bought by every one.

And it is ordained, That the first seller of Tobacco shall give a ticket to every buyer, shewing the Excise thereof payed to the Publick: And if the buyer cannot instruct payment of the Excise by this ticket; he is to be lyable in payment of the Excise by and attour the confiscation of his Tobacco.

And for tryall of all Tobacco already imported, and yet unfold within the Kingdome; It is ordained, that Shop-keepers, Taverners, Ale-sellers, or other sellers of Tobacco whatsoever, shall be obliged to give a true Inventar and accompt of all the Tobacco lying in their hands, or what they have sold, after the tenth of February, to the office of Excise, or to the Collectors and Surveyers within the bounds where they dwell. Which if they delay, till search and triall be made thereof, they shall be lyable to the double of the Excise by and attour the confiscation of the Tobacco. And it is ordained that all Skippers, Mariners, or Owners of Tobacco, when they make entry of the same, shall finde caution to make payment of the Excise after the sale thereof.

It is ordained, That all Coale-Masters be obliged to cause their Grievs at the loading of any Ship or other Vessell with Coale, to be transported out of the Kingdome, keep a book, wherein shall be insert the just price of the loading of the said Ship or Vessell, with the name of the Ship, Master or Skipper, and date of loading, which book or double thereof he shall give up under his hand-writing to the Collector or Surveyer, the first Tuesday of every moneth, beginning the first Tuesday of March next to come, for the Excise payable after the tenth of February before: As also the Master and Owner of the Coale, shall upon his honour and credit, subscribe the book foresaid, that it is just and right to their best knowledge. And failing of the giving up of the said Inventar, and paying of the Excise thereof, the Master and Owner of the Coale shall pay the triple of the concealed Coale. *Coal transported.*

It is ordained, That all Tacksmen of the Customes on the Borders, for the Bestiall driven into England, shall keep a book, and give in the same under their subscription & true declaration to the office of Excise, wherein shall be insert the number and severall kinde of beasts, with the names of the Drovers, and dayes of the moneth when they pass; and shall be comprable for the Excise thereof foure times in the year and oftner, as they shall be required. And failing of their compearance, *Bestiall transported.*

rance, compting and paying, shall forfeit the triple of the Excise fore-
said.

*Ale and
Beer trans-
ported.*

It is statute and ordained, That no Brewers, sellers of Ale or Beer, give any Beer or Ale to Skippers for provision of their Ships, before the Skipper deliver to them a Warrant and Licence for the quantity of the same from the Collector or Surveyer within the bounds where they load their Ships, or (in their absence) of the Magistrate of the bounds, to the intent they take in no more Beer nor Ale under that pretext, nor may be judged sufficient for the voyage. And in case of the deliverie of any Beer or Ale, without the Warrant fore-
said, the saids Brewers or Sellers shall pay the double of the Excise of all Beer and Ale, so and without Warrant delivered by them.

*Made work
imported,
which is the
explanati-
on of the pe-
nult Act
contained
within the
printed
Table of
Excise.*

It is ordained, That all kinde of made Work, brought home and sold, *viz.* Brasse-Chandlers, Spurres, Bridle-bits, Stirrop-irons, Horse-combs, Knives, mounted-Swords above ten marks, or Guards above the same price. All manner of Sables, Saddle and Horse-graith, Goldsmith-Work of all sorts of Plate, Rings, Jewels set or un-set. All forreine Pewter, Hangings, Tapestry, mounted Beds, Stools, Chaires, Cushions, Carpets, Blankets, Rugs, Coverings, Feather-beds, Cods, Bowsters, Quilts, Trunks, Chamber-stools, Hat-cases, Caves, Cabinets, and Cloak-bags, Gloves and Purfes of all kind. All made Work of Holland, Cambrick, Lawne, Tiffanie plain or laced, Needle or Cut-Work, Muffs, Fannes, Feathers, Pokes, Embroidered Caps and Slippers or with Lace, drinking Glasses, wrought Petticots, and Wascots, Clocks, Watches, and Munters, Boots and Shooes, shall be given up by the Merchants-sellers thereof, under subscription and declaration to the Commissioners, Collectors, or Surveyers, and pay the Excise thereof for every twelve pound value 13. shillings 4. pence: And failing of giving up, or paying the Excise, to forfeit the worth of the Goods concealed.

The Committee of Estates, Ordaines the Commissioners of every Parish, and Collectors of the bounds joyntly, to appoint the Surveyers, to take sufficient caution of them, and administer to them the oath for faithfull administration. And the Surveyer shall give in their weekly or monethly accompts to the Commissioners of every Parish, who shall subscribe the same joyntly with the Surveyer, and upon their credit and honour to their best knowledge, testifie the truth of the saids accompts, to the intent there may be a true charge to the Collectors of Excise: And also that the Collectors shall give in the double of the Surveyers book so subscribed with their own books under their hands and declaration to the Commissioners, that the accompts of moneys therein contained are just and true.

If any person or persons, liable in payment of Excise, shall refuse, conceale, or neglect to pay the same, according to the rates contained in the table of Excise, or doe any thing contrary thereto, the same being proven before the Commissioners, they shall forfeit the triple of the value of the goods or commodities so by him concealed or not payed: And the Commissioners hath hereby power to give order for
poynding

poynding the readiest of the offenders goods, and commit them to prison till they pay the forfeit; And that the Informer shall have payed him from the Thesaurer, which shall be allowed him, the third part of any forfeits that shall accresse by his information. And it is ordained that all confiscate goods, fines, forfeits, and penalties, taken by the Collectors or Surveyors, or other Officers, shall be payed to the office of Excise, with the Excise moneyes payable by them, the same confiscate goods and penalties being insert in a book, with the names off whom they were taken, and for what causes; which booke they shall give in to the office under their hand, and upon declaration, allowing the third part to the Informer, as is aforesaid.

The Commisloners of Excise have hereby power and authority to call before them any person or persons they shall thinke fit, to enforme and testifie touching all and every one of the saids ordinances in the Excise, and to examine any persons upon oath for the better discoverie of any fraud or neglect in the not entring of any commodities to be entred, or not paying the Excise, conforme to the ordinances made thereanent; Which oath the Commissioners, or any they shall appoint by their hand-writings, shall have power to administer, and the testimony of two credible witnesses to be sufficient in that behalfe.

It is hereby ordained, that all Commissioners, Thesaurers, Clerks, Registers, Collectors, Surveyors, or other Officers of Excise, and all other person or persons who shall do any thing in execution or performance of any ordinance of the said office, shall be therein from time to time protected and saved harmelesse by the power and authority of the Estates and their Committees.

Like as all Provests and Bailies within Burghs, Sheriffes, Stewarts, Bailies, Constables, and their deputes, and other Magistrates to Burgh and Land, and all Colonels and Committees of warre in the Kingdome, for the time, are hereby commanded and ordained, to be aiding and assisting to the saids Commissioners and Officers of Excise, and every one of them, in the execution of their severall offices and articles therein contained; and that they have a speciall care that the Excise of Beere and Ale, Wines, Fleashes, and other things, be duely payed, and the refusers punished, according to the Statutes in that behalfe made: And hereby they faile not, as they will be answerable to the Estates, or their Committees.

Arch. Primrose